



31 Oktober 2016
31 October 2016
P.U. (A) 280

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PELEPASAN) (PINDAAN) 2016

*GOODS AND SERVICES TAX (RELIEF)
(AMENDMENT) ORDER 2016*



DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) (PINDAAN) 2016

PADA menjalankan kuasa yang diberikan oleh seksyen 56 Akta Cukai Barang dan Perkhidmatan 2014 [Akta 762], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pelepasan)(Pindaan) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 November 2016.

Pindaan Jadual Pertama

2. Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 [P.U. (A) 273/2014], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam Jadual Pertama—

(a) berhubung dengan butiran 13, dalam ruang (4), dalam perenggan (d), dengan memotong perkataan “30 days per trip, subject to a maximum period of”; dan

(b) dengan memasukkan selepas butiran 31 dan butir-butir yang berhubung dengannya butiran dan butir-butir yang berikut:

| <i>(1)</i> <i>Item</i> <i>No.</i> | <i>(2)</i> <i>Persons</i> | <i>(3)</i> <i>Goods</i> | <i>(4)</i> <i>Conditions</i> | <i>(5)</i> <i>Certificate to be</i> <i>signed by</i> |
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| “32. | Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a | (a) Wine, spirit, beer or malt liquor (b) Tobacco and tobacco products | (a) That the goods are locally manufactured; (b) that the goods are purchased from a registered person; | The person approved by the Director General |

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| | designated area | | <p>(c) that the goods are solely for supply by the person at his duty free shop in the designated area;</p> <p>(d) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(e) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | |
| 33. | Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are purchased and removed from a free commercial zone;</p> <p>(b) that the goods are solely for supply by the person at his duty free</p> | The person approved by the Director General |

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| | | | shop in the designated area; and <i>(c)</i> that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area. | |
| 34. | Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area | <i>(a)</i> Wine, spirit, beer or malt liquor <i>(b)</i> Tobacco and tobacco products | <i>(a)</i> That the goods are locally manufactured; <i>(b)</i> that the goods are acquired from any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse; <i>(c)</i> that the goods are solely for supply by the person at his duty free shop in the designated area; and <i>(d)</i> that the goods are produced and identified to the satisfaction of | The person approved by the Director General |

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| | | | the proper officer of customs at the designated area. | |
| 35. | Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a designated area | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are locally manufactured;</p> <p>(b) that the goods are purchased from a registered person;</p> <p>(c) that the goods are solely for supply by the person at his licensed warehouse in the designated area;</p> <p>(d) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(e) that the goods are produced and identified to the satisfaction of the proper officer of</p> | The person approved by the Director General |

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| | | | customs at the designated area. | |
| 36. | Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a designated area | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are purchased and removed from a free commercial zone;</p> <p>(b) that the goods are solely for supply by the person at his licensed warehouse in the designated area; and</p> <p>(c) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | The person approved by the Director General |
| 37. | Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are locally manufactured;</p> <p>(b) that the goods are acquired from any person licensed under section</p> | The person approved by the Director General |

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| | designated area | | <p>65 of the Customs Act 1967 to operate a licensed warehouse in Malaysia other than a designated area;</p> <p>(c) that the goods are solely for supply by the person at his licensed warehouse in the designated area; and</p> <p>(d) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | |
| 38. | Any person licensed under paragraph 35(1)(a) or 35(1)(b) of the Excise Act 1976 to operate a public house or to operate a beer house in a | Wine, spirit, beer or malt liquor | (a) That prior approval must be obtained by the licensee from the proper officer of customs at the designated area; | The person approved by the Director General". |

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| | designated area | | <p>(b) that the goods are acquired from a warehouse licensed under section 65 of the Customs Act 1967 in the designated area;</p> <p>(c) that the goods are used directly in the licensed person's business at the licensed person's premise;</p> <p>(d) that the licensed person shall keep record or account of the goods purchased and that such record or account be made available for inspection by a proper officer of customs at any time; and</p> <p>(e) that the licensed person shall pay the duties on any goods that cannot be accounted for</p> | |
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Pindaan Jadual Kedua

3. Perintah ibu dipinda dalam Jadual Kedua, berhubung dengan butiran 3, dengan menggantikan butir-butir dalam ruang (2) dengan butir-butir yang berikut:

“Persons licensed under section 65D of the Customs Act 1967 to operate a duty free shop in Malaysia other than a designated area”.

Dibuat 31 Oktober 2016

[SULIT.KE.HF(152)860/01-2Klt.2(11);Perb.R0.3865/356/1]LD.16(SK.5)A; PN(PU2)721/XII]

DATUK JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 56(2) Akta Cukai Barang dan Perkhidmatan 2014]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (RELIEF) (AMENDMENT) ORDER 2016

IN exercise of the powers conferred by section 56 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Goods and Services Tax (Relief) (Amendment) Order 2016**.

(2) This Order comes into operation on 1 November 2016.

Amendment of First Schedule

2. The Goods and Services Tax (Relief) Order 2014 [P.U. (A) 273/2014], which is referred to as the “principal Order” in this Order, is amended in the First Schedule—

(a) in relation to item 13 in column (4) in paragraph (d), by deleting the words “30 days per trip, subject to a maximum period of”; and

(b) by inserting after item 31 and the particulars relating to it the following items and particulars:

| (1) Item No. | (2) Persons | (3) Goods | (4) Conditions | (5) Certificate to be signed by |
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| “32. | Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area | (a) Wine, spirit, beer or malt liquor (b) Tobacco and tobacco products | (a) That the goods are locally manufactured; (b) that the goods are purchased from a registered person; (c) that the goods are solely for | The person approved by the Director General |

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| | | | <p>supply by the person at his duty free shop in the designated area;</p> <p>(d) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(e) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | |
| 33. | Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are purchased and removed from a free commercial zone;</p> <p>(b) that the goods are solely for supply by the person at his duty free shop in the designated area; and</p> <p>(c) that the goods are produced</p> | The person approved by the Director General |

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| | | | and identified to the satisfaction of the proper officer of customs at the designated area. | |
| 34. | Any person licensed under section 65D of the Customs Act 1967 to operate a duty free shop in a designated area | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are locally manufactured;</p> <p>(b) that the goods are acquired from any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse;</p> <p>(c) that the goods are solely for supply by the person at his duty free shop in the designated area; and</p> <p>(d) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | The person approved by the Director General |

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| 35. | Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a designated area | <p>(a) Wine, spirit, beer or malt liquor</p> <p>(b) Tobacco and tobacco products</p> | <p>(a) That the goods are locally manufactured;</p> <p>(b) that the goods are purchased from a registered person;</p> <p>(c) that the goods are solely for supply by the person at his licensed warehouse in the designated area;</p> <p>(d) that the goods are removed from any warehouse, area or place licensed under section 20, 24 or 25 of the Excise Act 1976; and</p> <p>(e) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | The person approved by the Director General |
| 36. | Any person licensed under section 65 of the | (a) Wine, spirit, beer or malt liquor | (a) That the goods are purchased and removed from a free | The person approved by the Director General |

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| | Customs Act 1967 to operate a licensed warehouse in a designated area | (b) Tobacco and tobacco products | commercial zone; (b) that the goods are solely for supply by the person at his licensed warehouse in the designated area; and (c) that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area. | |
| 37. | Any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in a designated area | (a) Wine, spirit, beer or malt liquor (b) Tobacco and tobacco products | (a) That the goods are locally manufactured; (b) that the goods are acquired from any person licensed under section 65 of the Customs Act 1967 to operate a licensed warehouse in Malaysia other than a designated area; (c) that the goods are solely for supply by the | The person approved by the Director General |

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| | | | <p>person at his licensed warehouse in the designated area; and</p> <p><i>(d)</i> that the goods are produced and identified to the satisfaction of the proper officer of customs at the designated area.</p> | |
| 38. | <p>Any person licensed under paragraph 35(1)(a) or 35(1)(b) of the Excise Act 1976 to operate a public house or to operate a beer house in a designated area</p> | <p>Wine, spirit, beer or malt liquor</p> | <p><i>(a)</i> That prior approval must be obtained by the licensee from the proper officer of customs at the designated area;</p> <p><i>(b)</i> that the goods are acquired from a warehouse licensed under section 65 of the Customs Act 1967 in the designated area;</p> <p><i>(c)</i> that the goods are used directly in the licensed person's business at the licensed</p> | <p>The person approved by the Director General”.</p> |

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| | | | <p>person's premise;</p> <p>(d) that the licensed person shall keep record or account of the good purchased and that such record or account be made available for inspection by a proper officer of customs at any time; and</p> <p>(e) that the licensed person shall pay the duties on any goods that cannot be accounted for.</p> | |
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Amendment of Second Schedule

3. The principal Order is amended in the Second Schedule, in relation to item 3, by substituting for the particulars in column (2) the following particulars:

“Persons licensed under section 65D of the Customs Act 1967 to operate a duty free shop in Malaysia other than a designated area”.

Made 31 October 2016

[SULIT.KE.HF(152)860/01-2Klt.2(11);Perb.R0.3865/356/1JLD.16(SK.5)A;

PN(PU2)721/XII]

DATUK JOHARI BIN ABDUL GHANI
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 56(2) of the Goods and Services Tax Act 2014]